



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
www.ladpw.org

DONALD L. WOLFE, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

July 13, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-26
NEGOTIATED TAX EXCHANGE RESOLUTION
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-96 (4-162).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-96 (4-162), approximately 10.11 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors
July 13, 2006
Page 3


IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,


for DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2242

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-96 (4-162) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito Abatement & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-96 (4-162) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-96 (4-162) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-96 (4-162).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

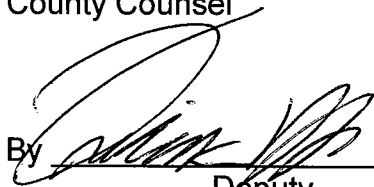
The foregoing Resolution was adopted on the _____ day of _____, 2006,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By  _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-96 (4-162) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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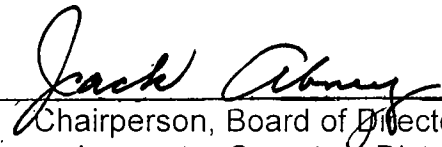
PASSED, APPROVED, AND ADOPTED this 3rd day of May, 2006, by
the following vote:

AYES: 3

NOES: 0

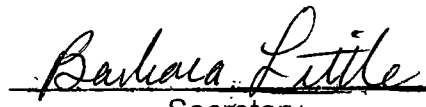
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-96 (4-162) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 25th day of April, 2006, by the following vote:

AYES: 3

NOES: 0

ABSENT: 2

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
Abatement & Vector Control

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED, AND ADOPTED this 26th day of April, 2006, by the following vote:

AYES: Two (2)

NOES: None

ABSENT: One (1)

ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

Date APR 26 2006

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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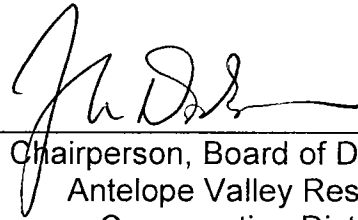
PASSED, APPROVED, AND ADOPTED this 8th day of June, 2006, by the following vote:

AYES: Jim Dodson, Kathleen Burr, and Steve Rodrigues

NOES:

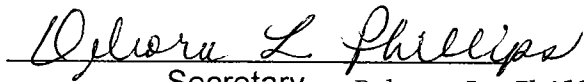
ABSENT: Ann Gregg

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED, AND ADOPTED this 9th day of May, 2006, by the following vote:

AYES: **Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn**

NOES: **None**

ABSENT: **None**

ABSTAIN: **None**



Henry W. Hearn, Mayor
City of Lancaster, CA

ATTEST:



City Clerk

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-96 (4-162), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-26, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, the City of Lancaster, and Antelope Valley–East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-96 (4-162) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-96 (4-162) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-96 (4-162).

4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

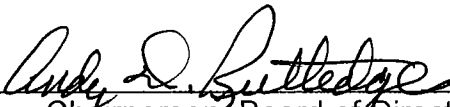
PASSED, APPROVED, AND ADOPTED this 10th day of April, 2006, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
5878
July 1, 2006
40-96(4-162) , LAFCO Designation 2005-26
0.006732341

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.442691920	44.2692%	0.006732341	0.002980353	-0.003024290	0.439667630
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006732341	0.000000782	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029884283	2.9884%	0.006732341	0.000199845	-0.000199845	0.029484438
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006732341	0.00043155	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001625887	0.1626%	0.006732341	0.00010946	-0.00010946	0.001614941
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002046476	0.2046%	0.006732341	0.00013778	-0.00013778	0.002032698
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000962227	0.0962%	0.006732341	0.00006478	-0.00006478	0.000955749
186.01 CITY-LANCASTER TD #1	0.067588245	6.7588%	0.006732341	0.00455027	-0.00455027	0.067133218
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.019505127	1.9505%	0.006732341	0.000131315	-0.000131315	0.019373812
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006732341	0.00009694	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006732341	0.00019240	Exempt	0.002857797
529.01 LANCASTER UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006732341	0.00408446	Exempt	0.060669275
529.06 CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006732341	0.00060439	Exempt	0.008977427
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006732341	0.00005860	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006732341	0.000669077	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006732341	0.000002458	Exempt	0.000365094
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.048689311	4.8689%	0.006732341	0.000327793	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006732341	0.000185785	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005043548
Total	1.000000000	100.0000%	0.006732341	0.006732341	-0.005043548	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
5878
July 1, 2006
40-96(4-162), LAFCO Designation 2005-26

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439667630	43.9668%	0.006867180	0.003019277	-0.003064094	0.436603535
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006867180	0.000000798	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029484438	2.9484%	0.006867180	0.000202475	-0.000202475	0.029281963
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006867180	0.000044020	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005043548	0.5044%	0.006867180	0.000034635	-0.000034635	0.005008913
53.30 LANCASTER CEMETERY DISTRICT	0.001614941	0.1615%	0.006867180	0.000011090	-0.000011090	0.001603851
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002032698	0.2033%	0.006867180	0.00013959	-0.00013959	0.002018740
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955749	0.0956%	0.006867180	0.00006563	-0.00006563	0.000949186
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019373812	1.9374%	0.006867180	0.000133043	-0.000133043	0.019240768
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006867180	0.000009888	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006867180	0.00019625	Exempt	0.002857797
529.01 LANCASTER UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006867180	0.000416627	Exempt	0.060669275
529.06 CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006867180	0.000061650	Exempt	0.008977427
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006867180	0.000005977	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006867180	0.000682478	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006867180	0.000002507	Exempt	0.000365094
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006867180	0.000334358	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006867180	0.000189506	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005144563
Total	1.000000000	100.0000%		0.006867180	-0.005144563	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
5881
July 1, 2006
40-96(4-162) , LAFCO Designation 2005-26

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.387328650	38.7329%	0.006732341	0.002607628	-0.002642833	0.384685817
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135524	0.0136%	0.006732341	0.000000912	0.000000000	0.000135524
3.01 L.A. COUNTY LIBRARY	0.034524465	3.4524%	0.006732341	0.000232430	-0.000232430	0.034292035
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176727759	17.6728%	0.006732341	0.001189791	-0.001189791	0.175537968
7.31 L A C FIRE-FFW	0.005093687	0.5094%	0.006732341	0.000034292	0.000000000	0.005093687
53.30 LANCASTER CEMETERY DISTRICT	0.001892723	0.1893%	0.006732341	0.000012742	-0.000012742	0.001879981
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002382213	0.2382%	0.006732341	0.000016038	-0.000016038	0.002366175
66.45 CO SANIT DIST NO 14 OPERATING	0.008740468	0.8740%	0.006732341	0.000058844	-0.000058844	0.008681624
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001120183	0.1120%	0.006732341	0.000007541	-0.000007541	0.001112642
186.01 CITY-LANCASTER TD #1	0.066424736	6.6425%	0.006732341	0.000447194	-0.000447194	0.065977542
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022680209	2.2680%	0.006732341	0.000152691	-0.000152691	0.022527518
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001681628	0.1682%	0.006732341	0.000011321	Exempt	0.001681628
400.21 CHILDREN'S INSTIL TUITION FUND	0.003337420	0.3337%	0.006732341	0.000022469	Exempt	0.003337420
529.01 LANCASTER UNION SCHOOL DISTRICT	0.070851937	7.0852%	0.006732341	0.000476999	Exempt	0.070851937
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010484139	1.0484%	0.006732341	0.000070583	Exempt	0.010484139
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001016534	0.1017%	0.006732341	0.000006844	Exempt	0.001016534
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.116062534	11.6063%	0.006732341	0.000781373	Exempt	0.116062534
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000426465	0.0426%	0.006732341	0.000002871	Exempt	0.000426465
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.056861258	5.6861%	0.006732341	0.000382809	Exempt	0.056861258
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032227468	3.2227%	0.006732341	0.000216966	Exempt	0.032227468
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004760106
Total	1.000000000	100.0000%		0.006732341	-0.004760106	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
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 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
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Waterworks District # 40 - ACO FUND
51.75
5881
July 1, 2006
40-96(4-162) , LAFCO Designation 2005-26

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.384685817	38.4686%	0.006867180	0.002641707	-0.002677617	0.382008200
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135524	0.0136%	0.006867180	0.000000931	0.000000000	0.000135524
3.01 L.A. COUNTY LIBRARY	0.034292035	3.4292%	0.006867180	0.000235490	-0.000235490	0.034056545
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.175537968	17.5538%	0.006867180	0.001205451	-0.001205451	0.174332517
7.31 L A C FIRE-FFW	0.005093687	0.5094%	0.006867180	0.000334979	0.000000000	0.005093687
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004760106	0.4760%	0.006867180	0.000326889	-0.000326889	0.004727417
53.30 LANCASTER CEMETERY DISTRICT	0.001879981	0.1880%	0.006867180	0.000012910	-0.000012910	0.001867070
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002366175	0.2366%	0.006867180	0.00016249	-0.00016249	0.002349926
66.45 CO SANIT DIST NO 14 OPERATING	0.008681624	0.8682%	0.006867180	0.00059618	-0.00059618	0.008622006
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001112642	0.1113%	0.006867180	0.00007641	-0.00007641	0.001105001
186.01 CITY-LANCASTER TD #1	0.065977542	6.5978%	0.006867180	0.000453080	-0.000453080	0.065524462
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022527518	2.2528%	0.006867180	0.000154701	-0.000154701	0.022372818
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001681628	0.1682%	0.006867180	0.000011548	Exempt	0.001681628
400.21 CHILDREN'S INSTIL TUITION FUND	0.003337420	0.3337%	0.006867180	0.00022919	Exempt	0.003337420
529.01 LANCASTER UNION SCHOOL DISTRICT	0.070851937	7.0852%	0.006867180	0.000486553	Exempt	0.070851937
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010484139	1.0484%	0.006867180	0.000071996	Exempt	0.010484139
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001016534	0.1017%	0.006867180	0.000006981	Exempt	0.001016534
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.116062534	11.6063%	0.006867180	0.000797022	Exempt	0.116062534
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000426465	0.0426%	0.006867180	0.000002929	Exempt	0.000426465
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD	0.056861258	5.6861%	0.006867180	0.000390476	Exempt	0.056861258
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032227468	3.2227%	0.006867180	0.000221312	Exempt	0.032227468
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004855444
Total	1.000000000	100.0000%		0.006867180	-0.004855444	1.000000000

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